

IN THE TITLE:

Please change "COATING AGENT " to - - COATING AGENT, COATED MATERIAL,
AND COATING FILM- -.

IN THE SPECIFICATION:

On page 2, line 14, delete "which".

IN THE CLAIMS:

Please cancel claims 1-14 and add new claims 15-37 to the Application as follows:

Sub C1
B1
-- 15. A coating agent which is a plastic fluid, comprising:
yeast cell wall fractions, as a primary constituent, consisting of cell residue of enzyme-
treated yeast containing at least a reduced amount of internal soluble cell constituents.

16. The coating agent according to claim 15, further comprising a plasticizer.

Sub C2
17. A coated material, comprising:
a material; and
a coating comprised of the coating agent according to claim 15 provided on the material.

18. The coated material according to claim 17, wherein the material is a granular
substance selected from the group consisting of fine particles, granules, and tablets.